Our Strategic Progress

PROCEDURES	METHODOLOGY	FACTS	FIGURES	QUALITY	AUDIT	AUDITORS	FINANCE	PERFORMANCE

Status	Details
●	Satisfactory level obtained to date – ongoing measures in place
■	In progress and due to be closed out within three months
◆	Significant improvement required

Key Result Areas (KRA)

KRA1 Our Clients	Our clients are Parliament and the government agencies and the community of Western Australia. We strive to add value to parliament and client agencies. We continue to maintain our independence to ensure our credibility	
Objective 1.1	**Quality relationships** with Parliament as a key stakeholder, Parliamentary Committees, client agencies and other integrity bodies	
Strategy 1.1.1	Provide relevant and timely information through advice, briefings and reports to **Parliament**	●
Strategy 1.1.2	Liaison with **clients** about changes in public sector auditing and reporting	●
Strategy 1.1.3	Engage staff to **positively influence professional standards** that impact public sector reporting	●
Strategy 1.1.4	Effective **Communications Strategy**	●
Strategy 1.1.5	**Internet development project** to ensure that the website meets contemporary standards facilitating the ease of access by stakeholders	●
Strategy 1.1.6	Be a member of the **Integrity Coordinating Group** (ICG) where information is shared and our role and responsibility is reinforced through meetings and the annual Forum	●
Objective 1.2	Our clients understand the **role of our Office**	
Strategy 1.2.1	Continue to develop our professional relationships with **Parliament**	●
Strategy 1.2.2	Advance our professional relationship with **public sector entities** to raise awareness and usage of our products and services	●
Strategy 1.2.3	Appropriately **inform clients** about audit plans, processes and activities	●
Strategy 1.2.4	Ensure staff have the skills and ability to **effectively communicate the Office's role** and tasks with client agencies	●
Objective 1.3	**Timely, relevant and quality assured reports** to our clients on public sector performance and accountability	
Strategy 1.3.1	**Seek feedback from our stakeholders** to ensure our products and services serve the public interest	●
Strategy 1.3.2	Aim to table reports as planned, on time	■

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Objective 1.4	Quality relationships with **Australasian Council of Auditors-General (ACAG) Audit Offices**	
Strategy 1.4.1	Involvement in sub committees	●
Strategy 1.4.2	**Participation in quality assurance reviews** of other ACAG Audit Offices	●
Strategy 1.4.3	**Information sharing** between audit offices to improve practice	●
Objective 1.5	Quality relationships with **relevant agencies** including Treasury etc to ensure that common goals are met	
Strategy 1.5.1	Liaison with **central agencies and ICG member organisations** to ensure that we understand common themes and areas of focus	●
Objective 1.6	Consider partnering with **relevant professional** organisations	
Strategy 1.6.1	Liaison with **member organisations** such as ICAA, CPA, to ensure that our audit approach and understanding of current issues is current	●
Objective 1.7	Consider partnering with **universities** to improve public sector performance and outcomes	
Strategy 1.7.1	Liaison with **universities** to ensure that the Office performance and outcomes is strategic and contemporary	●
KRA2 Our Products and Services	**Our products and services include independent financial statement audits, performance and compliance audits, assurance reports, certifications and the sharing of knowledge and expertise. We aim to increase opportunities for improvement**	
Objective 2.1	Reports and opinions that lead to **improved public sector performance and accountability and readily accessible to all potential users**	
Strategy 2.1.1	Enhance processes to ensure the Office is aware of **emerging issues in public sector administration**	●
Strategy 2.1.2	**We seek input into our topic selection process** from stakeholders in line with our independence mandate	■
Strategy 2.1.3	Ensure that we are always abreast of the **latest technology and information** by providing the reports in the most appropriate format to ensure that they are accessible by all potential users	●
Strategy 2.1.4	Deliver an appropriate **mix of timely and relevant products on topics** including leveraging off our product range to provide the greatest opportunity for improvement in administration across the WA public sector	●
Objective 2.2	**Completion of audits of the financial statements of client agencies in accordance with auditing and professional standards**	
Strategy 2.2.1	Maintain a **contemporary auditing approach** that efficiently delivers high quality audit work compliant with auditing, ethical and professional standards	■
Strategy 2.2.2	**Continuous improvement** of our quality assurance processes to enable audit methodologies and quality control systems to exceed standards and statutory requirements	●

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Objective 2.3	**Services that are shaped to anticipate and respond** to the needs of Parliament and other stakeholders	
Strategy 2.3.1	Actively engage with stakeholders to ensure that we are **meeting their expectations**	●
Objective 2.4	Contribution to Australian and international activities that support and advance public sector auditing	
Strategy 2.4.1	Maintain our **targeted activities in the region**	●
Objective 2.5	The Auditor General has confidence in every audit report	
Strategy 2.5.1	An effective Standards and Quality Division	●
Strategy 2.5.2	An effective Quality Assurance Plan	●
Strategy 2.5.3	An effective Quality Framework	●
Objective 2.6	Completion of audits keeping in mind the **public interest aspect**	
Strategy 2.6.1	Ensure that we have communicated to staff that as well as performing the audit in accordance with auditing standards we also have another role to perform and identify public interest issues as well	●
KRA3 Our People	**We not only want to meet the standards we expect of others, we want to exceed those standards, we aim to continue to build the capacity of the Office**	
Objective 3.1	**High performing people** working in an environment that maximises their contribution to our strategic objectives	
Strategy 3.1.1	Ongoing **leadership development** to facilitate a motivated and productive workforce	●
Strategy 3.1.2	Identify complementary **productivity and performance measures** which support our business direction	●
Strategy 3.1.3	Develop an **appropriate mix of innovative training and development initiatives** as part of a structured learning and professional development program to support employees	●
Objective 3.2	**Business innovation** which is able to respond effectively to future demands and requirements	
Strategy 3.2.1	Investment in **organisational capability** that will give the Office a long-term benefit	●
Strategy 3.2.2	Encourage **innovative approaches** in our planning and business practices	●
Objective 3.3	**Build the capacity** of the staff of the Office	
Strategy 3.3.1	A **Workforce Development Plan** which identifies a number of strategies in the key areas of; data management and utilisation; leadership and management; organisational structure; attraction and retention; and knowledge management	■

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Strategy 3.3.2	**Staff to demonstrate their required competency** and believe that they can meet their capability within their job description form and Performance Development Review process	●
Strategy 3.3.3	An effective **Professional Development Program**	●
Objective 3.4	**Career progression** is valued and supported at the Office	
Strategy 3.4.1	A **Performance Development Review Framework** that supports our staff in career progression	●
Objective 3.5	Highly **motivated** people	
Strategy 3.5.1	Assessment of "motivational fit" by staff survey	●
Objective 3.6	A working environment that is recognised has a **"Workplace of Choice"** where people choose to work	
Strategy 3.6.1	**Recognised Employer Programs** for CPA, ICAA and other member organisations	●
Strategy 3.6.2	**Attract external** people to our Office	●
Strategy 3.6.3	Effective and timely **Workforce Development Plan**	■
Objective 3.7	Anticipate and respond to the **evolving expectations** of our workforce	
Strategy 3.7.1	**Staff survey** which identifies staff engagement, matters of concern and good practice	●
Objective 3.8	A robust **Succession Plan** that has two components including replacement planning and talent pool management	
Strategy 3.8.1	Develop and communicate a **succession plan** so that staff understand where the leadership team will come from	●
Objective 3.9	**Service Level Agreements** for each division which has divisional objectives, strategies, tasks, targets and timeframes	
Strategy 3.9.1	Service level agreement for each division	●
Objective 3.10	**Work life balance** for our staff and Corporate Executive	
Strategy 3.10.1	Hours of staff are monitored to ensure that the allocation of work is correct	●
Objective 3.11	Supporting a **safe and healthy** workplace	
Strategy 3.11.1	An active Occupational Safety and Health function at our Office	●

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KRA4 Our Business Performance	We recognise the need to act on opportunities to improve and enhance the efficiency of our work, we work to shift effort to things that matter.	
Objective 4.1	**Efficient and effective Office operations** that meet our business needs	
Strategy 4.1.1	Time, effort and resources are shifted to **things that matter** to help us achieve our business goals	●
Strategy 4.1.2	A robust, transparent and sustainable **audit fee setting policy** that is fair and equitable and shows full cost recovery	●
Strategy 4.1.3	Keep our business **operations lean and straight forward** while recognising broader information risks and reporting responsibilities	●
Objective 4.2	**Respond effectively to changes in our environment**	
Strategy 4.2.1	Continually review and improve our **corporate governance and risk management framework** and processes	●
Strategy 4.2.2	Maintain a **strategic focus** that recognises changes and facilitate a timely and appropriate response	●
Objective 4.3	**Sound financial management** of our business which means operating at a sustainable surplus with adequate reserves facilitating operating effectiveness and independence in line with our mandate	
Strategy 4.3.1	Perform **zero based budgeting** for significant items within the financial statements	●
Strategy 4.3.2	**Accurate budgeting** process when compared to actual	●
Strategy 4.3.3	**Accurate audit fee** setting process which reflects our budgeting process	●
Strategy 4.3.4	**ACAG Quality Assurance review – Section 1 and 2**	●
Strategy 4.3.5	Robust **internal audit program** with recommendations implemented on a timely basis	●
Strategy 4.3.6	Robust **external audit program** with recommendations implemented on a timely basis	●
Objective 4.4	**Sound information systems** to support the operational needs	
Strategy 4.4.1	What is the optimum Information Technology (IT) strategy that provides cost benefit	●
Strategy 4.4.2	Robust **Information and Communication Technology Strategic framework** as part of a robust capital funding plan that addresses operational and strategic initiatives	■
Strategy 4.4.3	Active **IT Committee**	●
Strategy 4.4.4	Reduce Office **reliance upon IT systems provided by external service providers**	■
Strategy 4.4.5	**Effective business continuity systems** are implemented	■

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Objective 4.5	As a **responsible corporate citizen** we must do what we can to minimise harm to the planet and play our part in leading lower carbon imprint impacts and supporting the community	
Strategy 4.5.1	**Corporate Social Responsibility Policy**	●
Strategy 4.5.2	**Green Team** responsible for assisting our Office to consider the environment in decisions that we make	●
Strategy 4.5.3	Understand the **carbon tax** and the impact on the audit plan for the Office	●